

**DELAWARE DIVISION OF REVENUE**  
**LICENSE/EXCISE TAX RETURN - FORM LQ1 9001**

**LEQ28**

ACCOUNT NUMBER	TAX PERIOD ENDING	DUE ON OR BEFORE	BUSINESS CODE GROUP DESCRIPTION <b>450 MTR VHC DL</b>
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**BUSINESS NAME AND ADDRESS**

TAXABLE BASIS	
_____ X \$2.00 = \$ _____	
NUMBER OF VEHICLES SOLD	
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <b>\$ .00 AMOUNT DUE</b> </div>	

AUTHORIZED SIGNATURE I declare under penalties of perjury, that this is a true, correct and complete return.

DATE

TELEPHONE NUMBER

**Mail This Form With Remittance Payable To:**  
 Delaware Division of Revenue  
 P.O. Box 2340, Wilmington, DE 19899-2340  
 For questions, call (302) 577-8780

If desired, provide an e-mail address where we may contact you regarding this return.

E-MAIL ADDRESS

CUT ALONG THIS LINE AND SEND THE ABOVE PORTION WITH ANY PAYMENT DUE

**LICENSE/EXCISE TAX RETURN - QUARTERLY**

Complete the return above, sign, date and file by the due date. You may file all monthly or quarterly returns at the end of the year if no tax is due on any of the returns.

**To Update Your Contact/Business Information on File with Revenue:**

[Remit a License Request for Change form](#)

**To Change Tax Information You've Already Reported:**

[Remit an Amended return](#)

**SPECIFIC LINE INSTRUCTIONS**

**PLEASE NOTE: THE DIVISION OF REVENUE REQUIRES ROUNDING OF ALL AMOUNTS ON ALL GROSS RECEIPTS RETURNS.**

Line 1. - Enter the number of vehicles sold at retail during the quarter on the line above "Number of Vehicles Sold".

Line 2. - Multiply this amount by \$2.00 and enter the result on the line provided, as well as in the Amount Due block.

Line 3. - This amount of tax is due and payable with the filing of this return. **NOTE:** If your TAXABLE BASIS is zero, you may delay filing your returns until you have tax due within the calendar year. However, you must file all returns for the calendar year by February 1st of the following year.

Sign and date the return and provide your telephone number. Cut along the line provided and mail the form with remittance due to the address on the return.

Motor Vehicle Dealers generally provide other services associated with the sale of an automobile, including servicing, financial arrangements and insurance placement. Except as provided by statute, the receipts attributable to these services are subject to gross receipts taxation. Please refer to the table on the enclosed insert as a guide concerning the appropriate gross receipts tax liabilities. If you also lease Motor Vehicles, you should receive separate coupon booklets to send in the Lessee and Lessor taxes.

If you need additional information regarding this tax, you may contact Richard Jezyk at (302) 577-8265, or you may send him an e-mail to: [richard.jezyk@state.de.us](mailto:richard.jezyk@state.de.us).

**If you have not already renewed this year's business license, do it now to avoid a \$200 penalty.**  
**Go to [www.delaware.gov](http://www.delaware.gov) to renew your business license online!**

**SAMPLE COMPLETED RETURN**

TAXABLE BASIS

**435** X \$2.00 = \$ **870.00**  
 NUMBER OF VEHICLES SOLD

**\$ 870.00 AMOUNT DUE**

Quarterly Gross Receipts Tax Returns are due on or before the last day of the month following the end of the quarter as listed.

**QUARTER END**  
 03/31/2006  
 06/30/2006

**DUE DATE**  
 05/01/2006  
 07/31/2006

**QUARTER END**  
 09/30/2006  
 12/31/2006

**DUE DATE**  
 10/31/2006  
 01/31/2007

For questions or to speak with a customer service representative, please call Revenue's Gross Receipts Department at (302) 577-8780.

Forms ♦ Renew Business License ♦ [www.state.de.us/revenue](http://www.state.de.us/revenue) ♦ File Online ♦ Tax Tips